

59-10-1315 Contribution to Canine Body Armor Restricted Account.

- (1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2011, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
 - (a) deposited into the Canine Body Armor Restricted Account created in Section 53-16-201; and
 - (b) expended as provided in Title 53, Chapter 16, Canine Body Armor Restricted Account Act.
- (2) The commission shall:
 - (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
 - (b) credit the amount described in Subsection (2)(a) to the Canine Body Armor Restricted Account created in Section 53-16-201.

Enacted by Chapter 294, 2011 General Session